THE MYSORE SALES TAX (AMENDMENT) ACT, 1971.

President's Act No. 18 of 1971

Enacted by the President in the Twenty-second year of the Republic of India.

An Act further to amend the Mysore Sales Tax Act, 1957

In exercise of the powers conferred by Section 3 of the Mysore State Legislature (Delegation of Powers) Act, 1971 (23 of 1971), the President is pleased to enact as follows:—

1. Short title and Commencement.—(1) This Act may be called the Mysore Sales Tax (Amendment) Act, 1971.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Insertion of new section 6B Mysore Act 25 of 1957.—After section 6A of the Mysore Sales Tax Act, 1957 (hereinafter referred to, as the principal Act), the following section shall be inserted, namely :—

"**6B. Levy of additional tax.**—(1) There shall be levied and collected from every dealer liable to pay tax under section 5 or under section 6, an additional tax on the sale or purchase of goods liable to tax under this Act, at the rate of two paise in the rupee on the sales tax or purchase tax or both payable by such dealer :

Provided that in respect of the sale or purchase of any of the declared goods mentioned in the Fourth Schedule, the tax plus the additional tax shall not exceed three per cent of the sale or purchase price thereof.

(2) The provisions of this Act and the rules made thereunder including those relating to refund or exemption from tax shall, so far as may be, apply in relation th the levy, assessment and collection of the additional sales tax or purchase tax or both as they apply in relation

to the levy, assessment and collection of sales tax and purchase tax under this Act."

3. Amendment of section 17.—In section 17 of the principal Act,—

(i) in item (ii), for the words "six hundred rupees per annum", the words 'six hundred and twelve rupees per annum" shall be substituted;

(ii) in item (iv). for the words "one thousand and two hundred rupees per annum" the words "one thousand and two hundred and twenty-four rupees per annum" shall be subatituted.

4. Amendment of section 43.—To sub-section (3) of section 43 of the principal Act, the following Explanation shall be added, namely :—

"**Explanation.**—For purposes of this sub-section, the rate of tax shall be deemed to have been revised from the date on which an additional tax is levied under section 6B"

EXTRACT FROM THE MYSORE ENTERTAINMENTS TAX ACT, 1958 (MYSORE ACT 30 OF 1958)

* * *

3. Tax on payment for admission to entertainments.– (1) There shall be levied and paid to the State Government on each payment for admission to an entertainment. entertainments tax at the following rates, namely :—

Where the payment (excluding the amount of tax)	*Rate of tax*
(*a*) does not exceed fifty paise ; ...	Twenty per cent of such payment.
(*b*) exceeds fifty paise but does not exceed one rupee and fifty paise ;	Twenty-five per cent of such payment.
(*c*) exceeds one rupee and fifty paise but does not exceed three rupees ;	Thirty per cent of such payment.
(*d*) exceeds three rupees ...	Thirty-five per cent of such payment.